



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: ROCK SPRINGS MUNICIPAL UTILITIES

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Principal Office: P.O. BOX 26  
ROCK SPRINGS, WI 53961

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For the Year Ended: DECEMBER 31, 1997

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** ROCK SPRINGS MUNICIPAL UTILITIES**Utility Address:** P.O. BOX 26  
ROCK SPRINGS, WI 53961**When was utility organized?** 1/1/1942**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS DEBORAH KOWALKE**Title:** CLERK-TREASURER**Office Address:**P.O. BOX 26  
ROCK SPRINGS, WI 53961**Telephone:** (608) 522 - 5070**Fax Number:****E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR JAMES R FRECHETTE CPA**Title:** SOLE PRACTITIONER**Office Address:** JAMES R FRECHETTE, CPA  
W339 S9511 HARVEST COURT  
MUKWONAGO, WI 53149**Telephone:** (414) 594 - 3995**Fax Number:** (414) 594 - 3996**E-mail Address:** copper05@aol.com

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR JAMES R FRECHETTE CPA**Title:** SOLE PRACTITIONER**Office Address:** JAMES R FRECHETTE, CPA  
W339 S9511 HARVEST COURT  
MUKWONAGO, WI 53149**Telephone:** (414) 594 - 3995**Fax Number:** (414) 594 - 3996**E-mail Address:** copper 05@aol.com**Date of most recent audit report:** 3/18/1998**Period covered by most recent audit:** year ended December 31, 1997

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR WALLACE W DISKE**Title:** MAINTENANCE MAN**Office Address:**

P.O. BOX 26

ROCK SPRINGS, WI 53961

**Telephone:** (608) 522 - 5070**Fax Number:****E-mail Address:**

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**Name of utility commission/committee:**    Rock Springs Utility Board

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**Names of members of utility commission/committee:**

TOM KOWALKE, BOARD MEMBER

JUDY STOECKMANN, BOARD MEMBER

RAPLH VOLK, CHAIRMAN

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:** 1/1/1964**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:****Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	120,508	119,694	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	44,540	41,844	<b>2</b>
Depreciation Expense (403)	25,458	21,049	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	16,694	13,657	<b>5</b>
<b>Total Operating Expenses</b>	<b>86,692</b>	<b>76,550</b>	
<b>Net Operating Income</b>	<b>33,816</b>	<b>43,144</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>33,816</b>	<b>43,144</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	2,962	6,528	<b>9</b>
Miscellaneous Nonoperating Income (421)	0		<b>10</b>
<b>Total Other Income</b>	<b>2,962</b>	<b>6,528</b>	
<b>Total Income</b>	<b>36,778</b>	<b>49,672</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>36,778</b>	<b>49,672</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	20,469	25,097	<b>13</b>
Amortization of Debt Discount and Expense (428)	1,105	1,212	<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>15</b>
Interest on Debt to Municipality (430)	(4)	11,522	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>18</b>
<b>Total Interest Charges</b>	<b>21,570</b>	<b>37,831</b>	
<b>Net Income</b>	<b>15,208</b>	<b>11,841</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	14,598	(11,338)	<b>19</b>
Balance Transferred from Income (433)	15,208	11,841	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	14,095	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	1,474		<b>22</b>
Appropriations of Surplus--Debit (436)	0		<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0		<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>28,332</b>	<b>14,598</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON INVESTMENTS	2,962	4
<b>Total (Acct. 419):</b>	2,962	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
1996 AUDIT ADJUSTMENTS	1,474	9
<b>Total (Acct. 435)--Debit:</b>	1,474	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	76,944	0	43,564	0	<b>120,508</b>	<b>1</b>
Less: interdepartmental sales	0	0	0		<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0	0		<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	572				<b>572</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0		<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>76,372</b>	<b>0</b>	<b>43,564</b>	<b>0</b>	<b>119,936</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,295,652	1,350,639	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	173,809	204,700	<b>2</b>
<b>Net Utility Plant</b>	<b>1,121,843</b>	<b>1,145,939</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	14,389	55,983	<b>7</b>
<b>Total Other Property and Investments</b>	<b>14,389</b>	<b>55,983</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	11,834	5,995	<b>8</b>
Temporary Cash Investments (132)	42,426	1,859	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	8,647	10,263	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0	0	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	0	0	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>62,907</b>	<b>18,117</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	6,006	7,111	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>6,006</b>	<b>7,111</b>	
<b>Total Assets and Other Debits</b>	<b>1,205,145</b>	<b>1,227,150</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	10,233	10,233	<b>21</b>
Appropriated Earned Surplus (215)	0	0	<b>22</b>
Unappropriated Earned Surplus (216)	28,332	14,598	<b>23</b>
<b>Total Proprietary Capital</b>	<b>38,565</b>	<b>24,831</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	314,895	351,645	<b>24</b>
Advances from Municipality (223)	212,935	218,605	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>527,830</b>	<b>570,250</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	803	2,668	<b>28</b>
Payables to Municipality (233)	29,455	16,981	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	15,670	12,597	<b>31</b>
Interest Accrued (237)	10,345	17,346	<b>32</b>
Other Current and Accrued Liabilities (238)	0	0	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>56,273</b>	<b>49,592</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0	0	<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	582,477	582,477	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>1,205,145</b>	<b>1,227,150</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	835,357	460,295	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>835,357</b>	<b>460,295</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	46,594	127,215	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>46,594</b>	<b>127,215</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>788,763</b>	<b>333,080</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	74,439	130,262			<b>204,701</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	13,231	12,227			<b>25,458</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	388	(388)			<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>13,619</b>	<b>11,839</b>	<b>0</b>	<b>0</b>	<b>25,458</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	41,464	14,886			<b>56,350</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>41,464</b>	<b>14,886</b>	<b>0</b>	<b>0</b>	<b>56,350</b>	<b>19</b>
<b>Balance End of Year</b>	<b>46,594</b>	<b>127,215</b>	<b>0</b>	<b>0</b>	<b>173,809</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
<b>Other (specify):</b>				0	2
<b>Total Nonutility Property (121)</b>	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>
Balance first of year	1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<u><u>0</u></u>



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	1
Other					0	2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility		2
Sewer utility		3
Gas utility		4
Merchandise		5
Other materials & supplies		6
<b>Total Materials and Supplies</b>	<u>0</u>	<u>0</u>

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1963 MORTGAGE REVENUE BONDS	140	428	112	<b>1</b>
1995 MORTGAGE REVENUE BONDS	965	428	5,894	<b>2</b>
<b>Total</b>			<b>6,006</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				<b>3</b>
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	10,233	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>10,233</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1963 mortgage revenue bonds	06/01/1963	06/01/1999	5.00%	16,000	<b>1</b>
1995 Mortgage Revenue Bonds	09/15/1995	09/15/2005	6.00%	298,895	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>314,895</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1996 STFL	03/20/1996	03/15/2016	7.00%	212,935	1
<b>Total for Account 223</b>				<b>212,935</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	12,597	1
<b>Accruals:</b>		
Charged water department expense	16,054	2
Charged electric department expense		3
Charged sewer department expense	640	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>16,694</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	12,597	6
Social Security taxes	757	7
PSC Remainder Assessment	267	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>13,621</b>	
<b>Balance end of year</b>	<b>15,670</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1963 MORTGAGE REVENUE BONDS	90	1,050	1,080	60	1
1995 MORTGAGE REVENUE BONDS	5,734	19,419	19,922	5,231	2
<b>Subtotal</b>	<b>5,824</b>	<b>20,469</b>	<b>21,002</b>	<b>5,291</b>	
<b>Advances from Municipality (223)</b>					
1996 STFL	11,522	(4)	6,464	5,054	3
<b>Subtotal</b>	<b>11,522</b>	<b>(4)</b>	<b>6,464</b>	<b>5,054</b>	
<b>Other long-Term Debt (224)</b>					
NONE				0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>17,346</b>	<b>20,465</b>	<b>27,466</b>	<b>10,345</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	482,473			100,004		<b>582,477</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>482,473</b>	<b>0</b>	<b>0</b>	<b>100,004</b>	<b>0</b>	<b>582,477</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	456,054			12,787		<b>468,841</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
SPECIAL REDEMPTION FUND	41	3
CDBG GRANT FUND	13	4
RESERVE FUND	11,335	5
LAGOON REPLACEMENT FUND	3,000	6
<b>Total (Acct. 125):</b>	<b>14,389</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	4,064	8
Electric		9
Sewer (Regulated)	4,583	10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>8,647</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
NONE		15
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
1997 NET COSTS PAID BY VILLAGE	29,455	19
<b>Total (Acct. 233):</b>	<b>29,455</b>	
<b>Other Deferred Credits (253):</b>		
NONE		20
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	474,780	0	343,326	0	<b>818,106</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	60,516	0	128,738	0	<b>189,254</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	482,473	0	100,004	0	<b>582,477</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>(68,209)</b>	<b>0</b>	<b>114,584</b>	<b>0</b>	<b>46,375</b>	
Net Operating Income	30,033	0	3,783	0	<b>33,816</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>N/A</b>	<b>N/A</b>	<b>3.30%</b>	<b>N/A</b>	<b>72.92%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	10,233	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	21,465	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>31,698</b>	
<b>Net Income</b>		
Net Income	15,208	5
<b>Percent Return on Proprietary Capital</b>	<b>47.98%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

### ACCOUNTANTS COMPILATION REPORT

I have compiled the various schedules included in the 1997 Municipal Utility Annual Report of the Village of Rock Springs Utilities as of December 31, 1997 and for the year then ended, in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. I have not audited or reviewed the various schedules included in the 1997 Municipal Utility Annual Report and, accordingly, do not express an opinion or any other form of assurance on them.

The schedules included in the 1997 Municipal Utility Annual Report are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the schedules included in the 1997 Municipal Utility Annual Report are not designed for those who are not informed about such differences.

March 23, 1998

JAMES R. FRECHETTE, CPA

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## FINANCIAL SECTION FOOTNOTES

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NONE

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>		<b>Amounts (b)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)		75,988	1
<b>Total Sales of Water</b>		<b>75,988</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)		379	2
Other Water Revenues (474)		577	3
Amortization of Construction Grants (475)		0	4
<b>Total Other Operating Revenues</b>		<b>956</b>	
<b>Total Operating Revenues</b>		<b>76,944</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)		14,537	5
General Operating Expenses (680-690)		3,089	6
<b>Total Operation and Maintenance Expenses</b>		<b>17,626</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)		13,231	7
Amortization Expense (404)		0	8
Taxes (408)		16,054	9
<b>Total Other Operating Expenses</b>		<b>29,285</b>	
<b>Total Operating Expenses</b>		<b>46,911</b>	
<b>NET OPERATING INCOME</b>		<b>30,033</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	150	7,646	34,496	4
Commercial	11	624	2,714	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>161</b>	<b>8,270</b>	<b>37,210</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		37,191	8
Other Sales to Public Authorities (464)	5	379	1,587	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>167</b>	<b>8,649</b>	<b>75,988</b>	



**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	37,191	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>37,191</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	379	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>379</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	572	7
<b>Other (specify):</b>		
WELL PERMITS	5	8
<b>Total Other Water Revenues (474)</b>	<b>577</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	3,896	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	2,017	3
Chemicals (630)	1,152	4
Supplies and Expenses (640)	5,851	5
Repairs of Water Plant (650)	1,621	6
Transportation Expenses (660)	0	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>14,537</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	1,052	8
Office Supplies and Expenses (681)	802	9
Outside Services Employed (682)	950	10
Insurance Expense (684)	0	11
Employees Pensions and Benefits (686)	285	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	0	14
Uncollectible Accounts (690)	0	15
<b>Total General Operating Expenses</b>	<b>3,089</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>17,626</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		15,670	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		128	<b>2</b>
<b>Net property tax equivalent</b>		<b>15,542</b>	
Social Security		378	<b>3</b>
PSC Remainder Assessment		134	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>16,054</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.210450				3
County tax rate	mills		4.484581				4
Local tax rate	mills		6.563735				5
School tax rate	mills		10.331304				6
Voc. school tax rate	mills		1.564159				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>23.154229</b>				10
Less: state credit	mills		1.915993				11
<b>Net tax rate</b>	mills		<b>21.238236</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.563735</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.895463</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>18.459198</b>				17
<b>Total Tax Rate</b>	mills		<b>23.154229</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.797228</b>				19
<b>Total tax net of state credit</b>	mills		<b>21.238236</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>16.931715</b>				21
Utility Plant, Jan. 1	\$	821,257	821,257				22
Materials & Supplies	\$	0	0				23
<b>Subtotal</b>	\$	<b>821,257</b>	<b>821,257</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>821,257</b>	<b>821,257</b>				26
Assessment Ratio	dec.		0.966635				27
<b>Assessed Value</b>	\$	<b>793,856</b>	<b>793,856</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>16.931715</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>13,441</b>	<b>13,441</b>				30
Tax Equivalent per 1994 PSC Report	\$	15,670					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>15,670</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	150		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	4,500		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>4,650</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	2,246		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	8,793	62,914	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	600		20
<b>Total Pumping Plant</b>	<b>11,639</b>	<b>62,914</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	531		23
<b>Total Water Treatment Plant</b>	<b>531</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	100		24
Structures and Improvements (341)			25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			150	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			4,500	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>4,650</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			2,246	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	8,793		62,914	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			600	20
<b>Total Pumping Plant</b>	<b>8,793</b>	<b>0</b>	<b>65,760</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			531	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>531</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			100	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	18,400	206,391	<b>26</b>
Transmission and Distribution Mains (343)	42,576	422,869	<b>27</b>
Fire Mains (344)			<b>28</b>
Services (345)	11,742	38,970	<b>29</b>
Meters (346)	15,336	294	<b>30</b>
Hydrants (348)	7,088	31,178	<b>31</b>
Other Transmission and Distribution Plant (349)			<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>95,242</b>	<b>699,702</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			<b>33</b>
Structures and Improvements (371)			<b>34</b>
Office Furniture and Equipment (372)	414		<b>35</b>
Computer Equipment (372.1)			<b>36</b>
Transportation Equipment (373)			<b>37</b>
Other General Equipment (379)	1,728		<b>38</b>
Other Tangible Property (390)			<b>39</b>
<b>Total General Plant</b>	<b>2,142</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>114,204</b>	<b>762,616</b>	
Common Utility Plant Allocated to Water Department			<b>40</b>
<b>Total utility plant in service</b>	<b>114,204</b>	<b>762,616</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)	18,400		<b>206,391</b>	<b>26</b>
Transmission and Distribution Mains (343)	12,650		<b>452,795</b>	<b>27</b>
Fire Mains (344)			<b>0</b>	<b>28</b>
Services (345)	1,500		<b>49,212</b>	<b>29</b>
Meters (346)	120		<b>15,510</b>	<b>30</b>
Hydrants (348)			<b>38,266</b>	<b>31</b>
Other Transmission and Distribution Plant (349)			<b>0</b>	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>32,670</b>	<b>0</b>	<b>762,274</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			<b>0</b>	<b>33</b>
Structures and Improvements (371)			<b>0</b>	<b>34</b>
Office Furniture and Equipment (372)			<b>414</b>	<b>35</b>
Computer Equipment (372.1)			<b>0</b>	<b>36</b>
Transportation Equipment (373)			<b>0</b>	<b>37</b>
Other General Equipment (379)			<b>1,728</b>	<b>38</b>
Other Tangible Property (390)			<b>0</b>	<b>39</b>
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>2,142</b>	
<b>Total utility plant in service directly assignable</b>	<b>41,463</b>	<b>0</b>	<b>835,357</b>	
Common Utility Plant Allocated to Water Department			<b>0</b>	<b>40</b>
<b>Total utility plant in service</b>	<b>41,463</b>	<b>0</b>	<b>835,357</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			990	990	1
February			1,002	1,002	2
March			1,137	1,137	3
April			1,066	1,066	4
May			1,045	1,045	5
June			1,093	1,093	6
July			980	980	7
August			945	945	8
September			918	918	9
October			929	929	10
November			958	958	11
December			899	899	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>11,962</b>	<b>11,962</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				300	13
Less: Other utility use				500	14
Other utility use explanation:					15
WATER MAIN BREAKS/ LATERAL BREAKS.					
Water pumped into distribution system				11,162	16
Less: Water sold				8,649	17
Losses and unaccounted for				2,513	18
Percent unaccounted for to the nearest whole percent (%)				23%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				73,000	21
Date of maximum: 11/4/1997					22
Cause of maximum:					23
HYDRANT FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 2/2/1997					25
Total KWH used for pumping for the year				16,848	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL	#1	300	8	320,000	Yes	1

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1			<b>1</b>
Location	WELL #1			<b>2</b>
Purpose	P			<b>3</b>
Destination	D			<b>4</b>
Pump Manufacturer	LAYNE & BOWLER			<b>5</b>
Year Installed	1995			<b>6</b>
Type	VERTICAL TURBINE			<b>7</b>
Actual Capacity (gpm)	175			<b>8</b>
Pump Motor or Standby Engine Mfr	US MOTORS			<b>9</b>
Year Installed	1995			<b>10</b>
Type	ELECTRIC			<b>11</b>
Horsepower	15			<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
<b>RESERVOIRS, STANDPIPES</b>			2
<b>OR ELEVATED TANKS</b>			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1995		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	125		10
Total capacity in gallons	127,000		11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)			14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)			17
Filters, type (gravity, pressure,			18
other, none)			19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)			22
Is a corrosion control chemical			23
used (yes, no)?			24
Is water fluoridated (yes, no)?			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	3,396		3,396		0
M	D	6.000	11,530	535	2,929		9,136
M	D	8.000	1,300	5,306			6,606
M	D	10.000	0	1,074			1,074
<b>Total Within Municipality</b>			<b>16,226</b>	<b>6,915</b>	<b>6,325</b>	<b>0</b>	<b>16,816</b>
<b>Total Utility</b>			<b>16,226</b>	<b>6,915</b>	<b>6,325</b>	<b>0</b>	<b>16,816</b>

1  
2  
3  
4

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	155		20		135		1
M	1.000	2	20			22		2
M	2.000	2				2		3
<b>Total Utility</b>		<b>159</b>	<b>20</b>	<b>20</b>	<b>0</b>	<b>159</b>	<b>0</b>	



**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	164	6	6		164	6	1
2.000	3				3	0	2
<b>Total:</b>	<b>167</b>	<b>6</b>	<b>6</b>	<b>0</b>	<b>167</b>	<b>6</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	148	11		4		1	164	1
2.000		1		2			3	2
<b>Total:</b>	<b>148</b>	<b>12</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>1</b>	<b>167</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	21	8			29	2
<b>Total Fire Hydrants</b>	<b>21</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>29</b>	
<b>Flushing Hydrants</b>						
					0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	29
Number of distribution system valves end of year:	75
Number of distribution valves operated during year:	40

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**WATER OPERATING SECTION FOOTNOTES**

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**Water Utility Plant in Service (Page W-08)****WATER UTILITY PLANT**

ADDITIONS OF 762,617 REPRESENTED 295 OF ADDITIONS FOR METERS AND THE FOLLOWING:

CWIP 1-1-97 - WATER	\$707,054
CWIP 1-1-97 - SEWER	303,023
FINAL 1997 ADDITIONS	1,067

TOTAL	1,011,144
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**ALLOCATED:****WATER UTILITY:**

A/C 325	62,914
342	206,391
343	422,869
345	38,970
348	31,178

**SEWER UTILITY:**

A/C 312	28,695
313	91,924
321	37,310
323	27,479
339	63,414

TOTAL	1,011,144
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**Water Mains (Page W-15)****A/C 343 WATER MAINS**

THE WATER MAINS WERE FINANCED BY CDBG GRANT AND MORTGAGE REVENUE BONDS

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**Water Services (Page W-16)****a/c 345 SERVICES**

THE 20 SERVICES WERE REPLACEMENTS AS PART OF THE 1995 CDBG PROJECT. THE COSTS WERE PAID OUT OF CDBG FUNDS AND LOAN FUNDS.

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**SEWER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	43,140	1
<b>Total Sewage Operating Revenues</b>	<b>43,140</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	424	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
<b>Total Other Operating Revenues</b>	<b>424</b>	
<b>Total Operating Revenues</b>	<b>43,564</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	6,539	8
Maintenance Expenses (831-834)	16,943	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	3,432	11
<b>Total Operation and Maintenance Expenses</b>	<b>26,914</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	12,227	12
Amortization Expense (404)	0	13
Taxes (408)	640	14
<b>Total Other Operating Expenses</b>	<b>12,867</b>	
<b>Total Operating Expenses</b>	<b>39,781</b>	
<b>NET OPERATING INCOME</b>	<b>3,783</b>	

**SEWAGE OPERATING REVENUES**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues	1	52	273	1
Commercial Revenues	1	52	273	2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>2</b>	<b>104</b>	<b>546</b>	
Measured Service to General Customers (622)				
Residential Revenues	150	7,594	37,741	5
Commercial Revenues	11	572	3,134	6
Industrial Revenues				7
Revenues from Public Authorities	5	379	1,719	8
<b>Total Measured Service to General Customers (622)</b>	<b>166</b>	<b>8,545</b>	<b>42,594</b>	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
<b>Total Sewage Operating Revenues</b>	<b>168</b>	<b>8,649</b>	<b>43,140</b>	

**HIGH STRENGTH CONTRIBUTORS**

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

**OTHER OPERATING REVENUES (SEWER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
FORFEITED DISCOUNTS	424	1
<b>Total Customers Forfeited Discounts (631)</b>	<b>424</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		2
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		3
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		4
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
NONE		5
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>0</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE		6
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	3,896	1
Power and Fuel for Pumping (821)	1,670	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	973	8
Transportation Expenses (828)	0	9
Rents (829)	0	10
<b>Total Operation Expenses</b>	<b>6,539</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	5,516	11
Maintenance of Collection System Pumping Equipment (832)	11,217	12
Maintenance of Treatment and Disposal Plant Equipment (833)	210	13
Maintenance of General Plant Structures and Equipment (834)	0	14
<b>Total Maintenance Expenses</b>	<b>16,943</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	0	15
Flat Rate Inspections (841)	0	16
Meter Reading (842)	0	17
Uncollectible Accounts (843)	0	18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	1,053	19
Office Supplies and Expenses (851)	55	20
Outside Services Employed (852)	1,100	21
Insurance Expense (853)	0	22
Employees Pensions and Benefits (854)	285	23



**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)	0	<b>24</b>
Miscellaneous General Expenses (856)	939	<b>25</b>
Rents (857)	0	<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>3,432</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>26,914</b>	

**TAXES (ACCT. 408 - SEWER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Social Security		378	<b>1</b>
Local and School Tax Equivalent on Meters Charged by Water Department		128	<b>2</b>
PSC Remainder Assessment		134	<b>3</b>
Other (specify): NONE			<b>4</b>
<b>Total tax expense</b>		<b>640</b>	

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)	8,907	28,695	6
Collecting Mains and Accessories (313)	94,291	91,924	7
Interceptor Mains and Accessories (314)			8
Force Mains (315)	2,770		9
Other Collecting System Equipment (316)			10
<b>Total Collection System</b>	<b>105,968</b>	<b>120,619</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			11
Structures and Improvements (321)	35,877	37,310	12
Receiving Wells (322)	9,186		13
Electric Pumping Equipment (323)	7,825	27,479	14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
<b>Total Collection System Pumping Installations</b>	<b>52,888</b>	<b>64,789</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	5,446		17
Structures and Improvements (331)	53,165		18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)		63,414	26
Outfall Sewer Pipes (340)	7,598		27

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)	1,020		36,582	6
Collecting Mains and Accessories (313)	6,040		180,175	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			2,770	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>7,060</b>	<b>0</b>	<b>219,527</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			73,187	12
Receiving Wells (322)			9,186	13
Electric Pumping Equipment (323)	7,825		27,479	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>7,825</b>	<b>0</b>	<b>109,852</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			5,446	17
Structures and Improvements (331)			53,165	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			63,414	26
Outfall Sewer Pipes (340)			7,598	27

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)			28
<b>Total Treatment and Disposal Plant</b>	<b>66,209</b>	<b>63,414</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)	1,293		33
Other General Equipment (379)			34
Other Tangible Property (390)			35
<b>Total General Plant</b>	<b>1,293</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>226,358</b>	<b>248,822</b>	
Common Utility Plant Allocated to Sewer Department			36
<b>Total utility plant in service</b>	<b>226,358</b>	<b>248,822</b>	
Common Other Utility Plant Allocated to Sewer Department			37
<b>Total utility plant</b>	<b>226,358</b>	<b>248,822</b>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)			0 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>129,623</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			1,293 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>1,293</b>
<b>Total utility plant in service directly assignable</b>	<b>14,885</b>	<b>0</b>	<b>460,295</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>14,885</b>	<b>0</b>	<b>460,295</b>
Common Other Utility Plant Allocated to Sewer Department			0 37
<b>Total utility plant</b>	<b>14,885</b>	<b>0</b>	<b>460,295</b>

**SEWER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	162		17		145		1
Sewer	6.000	0	17			17		2
<b>Total Utility</b>		<b>162</b>	<b>17</b>	<b>17</b>	<b>0</b>	<b>162</b>	<b>0</b>	

**SEWER MAINS**

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Diameter in Inches (a)	Number of Feet				End of Year (f)	
	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)		
8.000	19,599	1,208	1,208		19,599	1
<b>Total Utility</b>	<b>19,599</b>	<b>1,208</b>	<b>1,208</b>	<b>0</b>	<b>19,599</b>	



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## SEWER OPERATING SECTION FOOTNOTES

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### Sewer Utility Plant in Service (Page S-07)

A/C 321 - STRUCTURES AND IMPROVEMENTS  
A/C 323 - ELECTRIC PUMPING EQUIPMENT  
A/C 339 - FLOW METERING AND MONITORING EQUIPMENT

ALL THREE ACCOUNTS RELATED TO UPGRADING OF SEWER LIFT STATION AND FLOW MONITORING EQUIPMENT . THIS WAS FINANCED BY THE 1995/96 CDBG GRANT PROJECT AND MORT REV BONDS.

A/C 312 - SERVICE CONNECTIONS  
A/C 313 - SEWER MAINS

ALL ADDITIONS AND RETIREMENTS RELATED TO 1995/96 CDBG PROJECT. ALL PAID BY CDBG GRANT OR LOAN PROCEEDS.

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### Sewer Services (Page S-09)

A/C 312 SEWER SERVICES

ALL 17 WERE PART OF THE CDBG GRANT AND LOAN PROJECT. ALL FINANCED BY GRANT OR LOAN.

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### Sewer Mains (Page S-10)

A/C 313 SEWER MAINS

ALL ADDITIONS AND RETIREMENTS RELATED TO REPLACEMENT OF SEWER MAIN . FINANCED BY CDBG GRANT/LOAN.

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